

THANKS FOR INQUIRING!

***Just think - you can incorporate
right over the phone, or online.
It's easy. It's quick. And you'll save
a substantial amount of money.***

Listen, we are glad you inquired about our services, because there's no reason for you to spend a ton of money to incorporate when you don't have to.

If you've priced the same identical services locally, you know that being there "in person" is costly. Very costly. Yet the services you receive are no better than those you can get from us directly on the phone or online.

Let us explain...

We will form your corporation under the personal direction of a qualified attorney who makes certain that all requirements are met.

For one low fee of \$99.95, you get...

- **Articles of Incorporation**
- **Corporate minutes**
- **Corporate by-laws**
- **Corporate kit**
- **Membership certificate**
- **Corporate seal**
- **And a preliminary name search.**

Included in this fee are the attorney's fee and the State of Florida filing fee. The works!

MORE SERVICES FOR YOU.

To save you time and run around, we can get your Federal Tax Identification Number for you.

And that's not all.

We can even prepare documents to qualify your corporation for tax-exempt status under the Internal Revenue Code provisions.

SUCCESS STARTS WITH PLANNING!

*Spiegel & Utrera, P.C. is a full service law firm that can help you solve most of the problems associated with incorporating, **before** they happen. Here are solutions to most of your incorporating needs...*

MORE SERVICES & FEES**General Counsel & Registered Agent Service**

Our firm has what we call the "General Counsel Service". For an annual fee of only \$139.95, you get unlimited telephone consultations all year long on all your legal matters, both business and personal, plus our firm will prepare the Notice and Minutes of your corporation's Annual Meeting of Members and Directors. Our firm will comply with all statutes and applicable laws relating to your corporation's Registered Agent & Registered Office. Our firm will act as your corporation's General Counsel. You will receive our firm's newsletter, "Entrepreneur's Alert®", which is published six times a year and provides valuable insight into running your business from a legal and business point of view. Select this valuable service at the time of ordering your corporation and receive an additional one-month Bonus—so that your first year of service will cover 13 months PLUS take a \$50. discount, so you pay only \$89.95 for the first 13 months of service.

Detours and Contradictions

Want more out of your corporation? Then don't miss Lawrence Spiegel's, 223 page Detours and Contradictions. Use this book, and all your available resources, to begin the challenging yet fulfilling journey of entrepreneurship. As we'll see... having a marketable idea is only

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the first step in a lengthy process. Along the way you'll encounter numerous detours and contradictions, risks and rewards. The regular price of Detours and Contradictions is \$16.50 but if you order when forming your corporation, the price is just \$13.50, almost a 20% saving. PLUS there is no extra charge for shipping, handling and processing as your book will be shipped with your corporation. **Also, as an added bonus, your copy of Detours and Contradictions will be personally autographed by Lawrence J. Spiegel.**

Service Agreement

If your Corporation is a service business, you'll need a Service Agreement.

The bedrock foundation of many service businesses is a customized written agreement entered into with its customers. Many franchises sold for tens of thousands of dollars are business formats revolving around a Service Agreement. The key with a Service Agreement is to make it work as a marketing tool offering the business services in the widest variety of formats to your customers. For example, a one-time use customer needs to be converted to a monthly, quarterly or annual type repeat customer. At Spiegel & Utrera we want to help you get, and keep, your customers while looking professional and at the same time maximizing each sale with a friendly service agreement. A Service Agreement is only \$367.95 if ordered at the time of forming your corporation. We will prepare a draft of your Service Agreement and deliver the draft by fax or email to you for your review. Once you have had an opportunity to review the Service Agreement we will meet over the telephone to discuss the various aspects of the draft Service Agreement. Thereafter, Spiegel & Utrera will make changes to the Service Agreement to finalize it. Once the Service agreement has been finalized and delivered to you, you should take it to your printer to be printed and padded so it will always look professional and non-negotiable.

Business Checking, Investment Account and Delayed Debit Gold MasterCard

Let Spiegel & Utrera, P.A. help you set up your new business checking account. In addition to a business checking account, the account also comes with an investment account and a delayed debit Gold MasterCard. Depending upon the day in the billing cycle when a charge is made, your account will continue to earn interest for up to 30 days from the date of purchase or until the balance of the debit card for that period is charged to your account. In addition, with this account you have the ability to make deposits and withdraw funds from over 800 bank locations and other financial institutions in the United States. Multiple delayed debit Gold MasterCard's are available for use by your employees. Internet bill payments are free. No minimum balance is required to maintain your business checking account, however, there may be a minimum opening balance depending upon the features that you select. If you order your business checking, investment account and/or delayed debit Gold MasterCard from Spiegel & Utrera, P.A. at the time of forming your Corporation, the fee is \$249.95 to prepare all the necessary documentation and follow up until such time as your business checking, investment account and/or delayed debit Gold MasterCard has been established. If ordered after forming your Corporation, the fee is \$449.95.

TAX RELATED

501(c) (3) Corporate Records Compliance

If your non-profit corporation is organized and operated exclusively for charitable, religious, educational, or scientific purposes; after you apply to the Internal Revenue Service, it may qualify for exemption under Internal Revenue Code Section 501 (C) 3. This determination from the Internal Revenue Service will allow your non-profit corporation to apply for grants and accept tax deductible donations while permitting the donor to deduct their contributions to your corporation from their personal Federal Income Tax Returns. To obtain a favorable Federal Income Tax exemption determination from the Internal Revenue Service, your corporation must go through a lengthy and often cumbersome Internal Revenue Service approval process, during which time you will have to provide the Internal Revenue Service with copies of your Corporate Records and information regarding your Corporation's activities. *Your Articles of Incorporation, Corporate By-laws and other corporate documents must include the proper information to comply with Internal Revenue Service Regulations.* The fee to prepare a Florida Non Profit Corporation with the required Internal Revenue Service 501 (c) 3 provisions for compliance is an additional \$100.00.

501 (c) (3) Application for Exemption with Internal Revenue Service

Once your corporation is registered with the State of Florida, the next step in obtaining 501 (c) (3) qualification is to file the IRS' Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code. Section 501(c)(3) status would provide your non profit corporation with the following benefits: public recognition of tax exempt status, which is particularly beneficial for obtaining grants; advance assurance to potential donors of the deductibility of contributions; exemption from certain Federal excise taxes; and even non profit mailing privileges. The application process to obtain this tax-exempt status can be a very complex and tedious one. Therefore, we *strongly recommend* you seek the assistance of a tax professional in order to avoid any likely problems or undue delays in obtaining this status. We, at Spiegel & Utrera, P.A., P.C., are prepared to assist you in this application process in order to ensure you that all of the necessary documents are completed and submitted in compliance with IRS' requirements. The fee to apply for formal recognition with the Internal Revenue Service is \$1,500 plus the IRS filing fees.

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Federal Tax ID Number

The equivalent of a social security number for a Corporation. You will need it to operate your business and open a bank account for the Corporation. We can obtain this number for you and the advantage of allowing us to get it for your Corporation, is that we will deliver it with your Corporation for only \$35 so you may open your bank account immediately. If you are a Foreign National without a United States Taxpayer Identification Number or a United States Social Security Number, the charge for the Federal Tax ID Number is \$125.

Individual Taxpayer Identification Number (ITIN)

An Individual Taxpayer Identification Number is a tax processing number only available for certain nonresident and resident aliens, their spouses and dependants who cannot get a Social Security Number. It is a 9-digit number, beginning with the number "9", formatted like a Social Security Number (NNN-NN-NNNN). Spiegel & Utrera, P.A. will prepare all the documentation necessary for you in order to obtain your Individual Taxpayer Identification Number. The charge for this service is \$125.

Solicitation of Contributions

Unless you are a religious or educational organization, you must register your corporation with the Florida Attorney General's office in order to accept donations. We can initiate the documentation for your State of Florida, Office of the Attorney General, Registry of Charitable Trusts registration form for only \$250.00.

Florida Unemployment Tax Account Number

This number is used to withhold Florida Unemployment Taxes from your Corporation's payroll. If you have any employees on the payroll, including yourself, you will need this account number. We can initiate the documentation for this account number for you and deliver it with the corporation. The cost at the time of incorporating is only \$35.

Florida Sales Tax Number

This account number allows you to buy goods for resale or export and not pay any State of Florida sales tax. We can initiate the documentation for you to obtain this number. The fee to prepare the documents is \$35 when included as part of your incorporation package.

Exempt Your Non Profit Corporation from Florida Sales Tax

Non Profit Organizations such as religious, charitable, scientific, educational or veteran organizations, as defined in Florida Statutes, **do not have to pay sales tax on certain purchases.** Additionally, qualified religious institutions are not required to collect and remit sales tax on the sale or lease of tangible personal property. Let Spiegel & Utrera, P.A. prepare the required documentation for your Non Profit Corporation or religious organization to obtain this valuable tax status. The fee to prepare the documents is \$35 when included as part of your incorporation package.

Corporate Franchise Tax Exemption Application --Avoid the Annual \$800 Florida Minimum Franchise Tax In order to be exempt from paying Corporate Franchise Taxes in the State of Florida, Non Profit corporations must file an Exemption Application stating their not for profit business purpose and supplying the State with supporting documents regarding their non profit business activities. We can prepare the necessary documents during the incorporation process for only \$250. Please note: **Non Profit organizations that do not apply for exemption are subject to the same franchise taxes that are apply to regular corporations, which in Florida is a minimum Franchise Tax of \$800 each year.**

PROTECT YOURSELF!**Indemnification Agreement and Covenant Not to Sue**

We strongly recommend that you include special provisions in your Articles of Incorporation, which would provide vital protection requiring the Non-Profit Corporation to indemnify and hold harmless it's Directors and Officers from any actions they take on behalf of the organization. If a Director or Officer is ever sued for such actions, these provisions would require that the Non-Profit Corporation be held responsible and not that particular Director or Officer individually. This protection is especially important considering that without it a newly elected Director or Officer could be held liable for the decisions and actions carried out by the predecessors who once held the very same position. These important provisions and agreements cost only an additional \$75 if ordered at the time of Incorporation.

SPEED OF SERVICE OPTIONS**REGULAR SERVICE**

The regular processing time for a Corporation is approximately two to four weeks, depending on the Florida Secretary of State. The

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Corporate Package includes all the documents and the Corporate Seal.

SHIPPING INFORMATION

Corporate Packages generally weigh approximately 4 pounds and are available for Pick up at our office or may be shipped to you via (2-3 day) Regular Service for a charge of \$17.95 or via Overnight delivery for a charge of \$30.95. Please note, shipping and handling charges outside Florida may vary.

An Important Note about our RUSH SERVICES

We offer two levels of rush service. When you opt for one of our rush services, we guarantee to promptly deliver your Corporation to the State for processing, however, if the State is backlogged, you may experience a delay in receiving your documents. We strive to have all rush orders ready as soon as humanly possible, however if time is of the essence you may opt for one of our **Reddi Corps** which are ready for immediate delivery.

LEASE/AGREEMENT CONSULTATIONS

Avoid costly mistakes, always, always, always have any type of Contract/Lease or otherwise legally binding agreement reviewed by an Attorney BEFORE you sign it. We offer Consultations at our Los Angeles office and over the phone for \$100. per half hour or a fraction thereof. For your convenience, you can fax us the documents that need to be reviewed and the attorney can advise you over the phone. Some of the topics you may wish to discuss include:

Real Estate Purchase Reviews: Review of purchase/sale agreements associated with the purchase of real property.

Business Purchase Review: Review of purchase/sale agreements associated with the purchase or sale of a business.

Commercial Lease Reviews: (including Business Spaces such as: Offices, Stores, Warehouses, and Commercial Lofts)

Our staff has many years of experience representing Tenants. Having your lease reviewed BEFORE you sign on the dotted line can save you thousands of dollars.

In our review we address issues such as:

- Rentable vs. Usable Space
- Reasonable Rental Rates
- Free Rent
- Best Length of Lease
- Options to Extend the Lease & Purchase the Premises
- Leasing contiguous space for expansion
- Assignment and Subletting
- Caps on Rent increases and expenses demanded by Landlords
- Repair Responsibilities
- Exclusivity of Tenant's Business
- Early Termination Rights
- Personal Guarantees, should you or should you not
- Renewal Terms
- Zoning Issues
- Landlord build out costs
- Change of Control of Tenant
- Signage Protection

TAX SAVING LEASE AGREEMENTS

Home Office Lease

Agreement detailing the leasing of office space by a homeowner or tenant with a corporation for use as the Corporation's principal place of business. The typical tax savings under this agreement can exceed \$1,200. – per year. The Home Office Lease is only \$150. when ordered with your Corporation, and as an added bonus to our clients, we draft the Lease in such a manner that it is automatically renewable.

Motor Vehicle Lease

If you use your vehicle for business purposes, it is usually much more advantageous to keep the vehicle in your name and lease the vehicle to the Corporation. The typical tax savings under this type of arrangement ranges between \$1,500. and \$3,000. per tax year. We

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can prepare the lease for only \$150. when ordered with your Corporation.

Office Equipment Lease

A lease which details the leasing of office equipment by a business. Once again, by leasing equipment to the Corporation, you create a legitimate business expense for the Corporation and a Tax Deduction. Typically, the tax savings under this type of arrangement can exceed \$1,000 per tax year. The cost for an Office Equipment Lease is only \$150. when ordered with your Corporation.

EMPLOYEES / INDEPENDENT CONTRACTORS

Employment Agreement

If you are using employees in your business, it is important to have a written Employment Agreement to document the conditions of Employment. An Employment Agreement can be very advantageous for a business and should be required for all employees, whether new or existing. It creates a clear understanding of the arrangement between the employee and the Corporation and provides protection for the business. The Employment Agreement also contains other important provisions:

- It spells out the terms of employment, such as the duties, responsibilities and compensation of the employee. It states that the employee will not compete against the Corporation for a specific period of time after leaving its employment.
- It prohibits the employee from disclosing any of the Corporation's business records, computer data, trade secrets, methods of operation, et cetera.
- It prevents the employee from soliciting customers or clients of the Corporation.
- It prevents an employee, after leaving the Corporation's employment, from soliciting the Corporation's employees to work elsewhere.

The Employment Agreement is prepared in such a way that you can use it over and over again to avoid additional costs in the future. By having this Employment Agreement, the Corporation is given substantial clout in preventing an employee from joining a competitor, or competing against the Corporation and disclosing business secrets to anyone. The Agreement may be re-used by the Corporation as it hires additional employees, the cost of the Employment Agreement is just \$150.

Independent Contractor Agreement

There are many reasons for using Independent Contractors, however, simply verbally stating that a worker is an Independent Contractor is not enough according to the IRS. Certain criteria must be met. The IRS considers 11 factors in three specified areas: *Behavioral Control*, *Financial Control* and *Type of Relationship*. So, before you engage the services of an Independent Contractor, it is essential that you document that relationship with a written Independent Contractor's Agreement, otherwise the IRS could hold your Company and you personally liable for the Independent Contractor's Income Tax, Social Security, Medicare Tax and Federal Unemployment Tax, which should have been withheld. As a signatory on the check used to pay the Independent Contractor, you could be held personally liable for these taxes. The Independent Contractor's Agreement also contains other important provisions:

- It spells out the duties, responsibilities and compensation of the Contractor.
- It states that the Contractor will not compete against the Company for a specific period of time after the project is completed.
- It prohibits the Contractor from disclosing any of the Company's business records, computer data, trade secrets, methods of operation, et cetera.
- It prevents the Contractor from soliciting customers or clients of the Company.
- It prevents the Contractor, after leaving the Company, from stealing the Company's employees.

For a detailed explanation of the Benefits of using Independent Contractors' Agreements, including a breakdown of the 11 factors the IRS analyzes and Industry examples provided by the IRS, please refer to document 239 of this Free Faxback Service. We can provide an Independent Contractor's Agreement that covers all the legal requirements and many business advantages for your Company for only \$150.

OTHER SERVICES: *Please call for pricing and ordering.*

Voting Trust: Allows a group of shareholders to vote as a unit.

Stock Options: Provides the opportunity to purchase stock at a pre-determined price and is frequently used to control blocks of Stocks.

Trademark: Protection of a name, symbol, or slogan used by a business.

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Copyright: Protection of literary, dramatic, musical, or artistic works.

Franchise Agreement Review: Review of agreements associated with the purchase of a franchise.

Corporations also available for immediate delivery, (ready to open the corporate bank account) from 2001, 2000, 1999, '98, & '97. Spiegel & Utrera, P.A. also has Offshore Corporations, Private Stock Offerings, Buy-Sell Agreements, Contracts, Registered Agent Services, Non-Profit Corporations, Articles of Religion, Limited Liability Companies, Limited Partnerships, Limited Partnership Agreements, Fictitious Name Registrations, Trademark Searches, Trademark Registration, Copyright Registrations, and More!

SPIEGEL & UTRERA, P.A. *is your **one** source for business legal services.*

***Our FREE FaxBack Service is loaded with lots of FREE information for you!
Just dial 800 303 3300 or order your corporation online at: www.amerilawyer.com***

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